



Audits Section – Bay and Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

May 16, 2008

Leland Tom, Director
Sacramento County Mental Health Services
7001 – A East Parkway, Suite 400
Sacramento, CA 95823

Dear Mr. Tom:

AUDIT REPORT – SACRAMENTO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sacramento County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

		<u>Settled</u>	<u>Net Program Costs</u> <u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$	48,042,512	\$ 45,474,244	\$ (2,568,268)
Federal Share of Healthy Families/Medi-Cal	\$	280,409	\$ 294,299	\$ 13,890
State General Funds EPSDT Due State	\$	29,331,226	\$ 28,071,294	\$ (1,259,932)

Leland Tom, Director
May 16, 2008
Page 2

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits Section – Bay & Central Region

Enclosures

CERTIFIED MAIL

SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP		\$ 9,799,839	\$ (2,134,799)	\$ 7,665,040
HEALTHY FAMILIES - FFP		45,347	7,109	52,456
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	\$ <u>9,845,186</u>	\$ <u>(2,127,690)</u>	\$ <u>7,717,497</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 38,242,673	\$ (433,469)	\$ 37,809,204
HEALTHY FAMILIES - FFP		235,062	6,781	241,843
TOTAL FFP - CONTRACT PROVIDER	(Sch.3)	\$ <u>38,477,735</u>	\$ <u>(426,688)</u>	\$ <u>38,051,047</u>
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		\$ 48,042,512	\$ (2,568,268)	\$ 45,474,244
HEALTHY FAMILIES - FFP		280,409	13,890	294,299
TOTAL FFP		\$ <u>48,322,921</u>	\$ <u>(2,554,378)</u>	\$ <u>45,768,544</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	\$ <u>29,331,226</u>	\$ <u>(1,259,932)</u>	\$ <u>28,071,294</u>

SCHEDULE 2

SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	11,147,452	(3,103,239)	8,044,213
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	2,385	2,385
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	69,459	(4,501)	64,958
9. Total		<u>\$ 11,216,911</u>	<u>\$ (3,105,356)</u>	<u>\$ 8,111,555</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	11,147,452	(3,103,239)	8,044,213
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	2,385	2,385
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	69,459	(4,501)	64,958
25. Total		<u>\$ 11,216,911</u>	<u>\$ (3,105,356)</u>	<u>\$ 8,111,555</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 332,916	\$ (217,646)	\$ 115,270
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	1,203,557	(787,313)	416,244
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	937,659	(614,485)	323,174
29. Total		<u>\$ 2,474,132</u>	<u>\$ (1,619,444)</u>	<u>\$ 854,688</u>

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 12,816,297	\$ (549,973)	\$ 12,266,324
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 2,984,441	\$ 2,092,089	\$ 5,076,530
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 2,984,441</u>	<u>\$ 2,092,089</u>	<u>\$ 5,076,530</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 42,960	\$ (450)	\$ 42,510
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 15,403	\$ 15,403
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 15,403</u>	<u>\$ 15,403</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 1,110,654	\$ (702,378)	\$ 408,276
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 542,291</u>	<u>\$ (213,744)</u>	<u>\$ 328,547</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 5,732,001	\$ (1,586,228)	\$ 4,145,773
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	2,385	2,385
48. MAA	(MH 1979, Ln 11, 12 & 13)	1,471,480	(963,343)	508,137
49. Administrative Reimbursement	(MH1979, Ln 6)	1,492,221	1,046,044	2,538,265
50. U.R. Skilled Professional	(MH1979, Ln 14)	832,991	(526,784)	306,207
51. U.R. Other	(MH1979, Ln 15)	271,146	(106,873)	164,274
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 9,799,839</u>	<u>\$ (2,134,799)</u>	<u>\$ 7,665,040</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 9,799,839</u>	<u>\$ (2,134,799)</u>	<u>\$ 7,665,040</u>
-------------------------------------	--	---------------------	-----------------------	---------------------

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 45,347	\$ (2,942)	\$ 42,405
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	10,050	10,050
60. Total Healthy Families Reimbursement - FFP		<u>\$ 45,347</u>	<u>\$ 7,109</u>	<u>\$ 52,456</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 9,845,186</u>	<u>\$ (2,127,690)</u>	<u>\$ 7,717,496</u>
---------------------------------	--	---------------------	-----------------------	---------------------

(To Sch. 1)

Legal Entity Number	Legal Entity	(1)		(2)			(3)			(4)			(5)		(6)		(7)			(8)			(9)			(10)	
		Regular M/Cal and EPSDT Gross Cost		EPSDT Enhanced - Children Gross Cost			Enhanced - Refugees Gross Cost			Total Gross Cost (Excl. HFP)			Healthy Families Gross Cost		Regular M/Cal and EPSDT Gross Cost		EPSDT Enhanced - Children Gross Cost			Enhanced - Refugees Gross Cost			Total Gross Cost (Excl. HFP)			Healthy Families Gross Cost	
				I	N	P	A	T	I	E	N	T			O	U	T	P	A	T	I	E	N	T			
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)				(MH 1968, Ln 22)				(Col. 1 to 3)		(MH 1968, Ln 27, 27A)		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)				(MH 1968, Ln 22)			(Col. 6 to 8)		(MH 1968, Ln 27, 27A)		
00118	Victor Treatment Center	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		137,362 \$		0 \$		0 \$		0 \$		137,362 \$		0		
00120	Family First	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,653,266 \$		0 \$		0 \$		0 \$		3,653,266 \$		0		
00156	East Field	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		4,727,204 \$		0 \$		0 \$		0 \$		4,727,204 \$		0		
00222	Human Resource Connection	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		2,063,283 \$		0 \$		0 \$		0 \$		2,063,283 \$		0		
00223	El Hogar	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		4,122,910 \$		0 \$		0 \$		0 \$		4,122,910 \$		0		
00224	Ned Clinic	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,683,424 \$		0 \$		0 \$		0 \$		3,683,424 \$		0		
00225	Terkensha	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,128,530 \$		0 \$		0 \$		0 \$		3,128,530 \$		0		
00226	Turning Point	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		11,962,446 \$		0 \$		0 \$		0 \$		11,962,446 \$		0		
00227	Visions	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		4,229,663 \$		0 \$		0 \$		0 \$		4,229,663 \$		0		
00273	Edgewood Center	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		231,851 \$		0 \$		0 \$		0 \$		231,851 \$		0		
00360	TLCS	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		884,780 \$		0 \$		0 \$		0 \$		884,780 \$		0		
00364	Sutter	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		1,114,762 \$		0 \$		0 \$		0 \$		1,114,762 \$		0		
00385	Volunteer	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		179,685 \$		0 \$		0 \$		0 \$		179,685 \$		0		
00386	Nihous	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		850,704 \$		0 \$		0 \$		0 \$		850,704 \$		0		
00461	Summit view	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		85,608 \$		0 \$		0 \$		0 \$		85,608 \$		0		
00512	River Oak	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		11,574,225 \$		0 \$		0 \$		0 \$		11,574,225 \$		0		
00521	AFTER	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,887,220 \$		0 \$		0 \$		0 \$		3,887,220 \$		0		
00522	Child & Family	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,146,459 \$		0 \$		0 \$		0 \$		3,146,459 \$		0		
00523	Sacto's Child Home	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		2,735,165 \$		0 \$		0 \$		0 \$		2,735,165 \$		0		
00541	Charis Youth Center	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		100,007 \$		0 \$		0 \$		0 \$		100,007 \$		0		
00545	La Familia	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		940,308 \$		0 \$		0 \$		0 \$		940,308 \$		0		
00552	San Juan USD	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		1,730,078 \$		0 \$		0 \$		0 \$		1,730,078 \$		0		
00628	Catholic Social	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		55,653 \$		0 \$		0 \$		0 \$		55,653 \$		0		
00684	Jewish Family Services	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		32,132 \$		0 \$		0 \$		0 \$		32,132 \$		0		
00685	Family Service Agency	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		557,548 \$		0 \$		0 \$		0 \$		557,548 \$		0		
00735	Cross Creek	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		763,557 \$		0 \$		0 \$		0 \$		763,557 \$		0		
00767	UCD	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		2,804,163 \$		0 \$		0 \$		0 \$		2,804,163 \$		0		
00973	Standford Home	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		3,998,623 \$		0 \$		0 \$		0 \$		3,998,623 \$		0		
1000	Another Choice	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		253,790 \$		0 \$		0 \$		0 \$		253,790 \$		0		
01001	Sacto Black AL	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		77,018 \$		0 \$		0 \$		0 \$		77,018 \$		0		
00999	Gat	\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		17,471 \$		0 \$		0 \$		0 \$		17,471 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0 \$		0		
		\$	0 \$		0 \$		0 \$		0 \$																		

SACRAMENTO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Number	Legal Entity	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00118	Vicior Treatment Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 137,362	\$ 0	\$ 0
00120	Family First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,653,266	\$ 0	\$ 0
00198	East Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,727,204	\$ 0	\$ 0
00222	Human Resource Connection	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,083,283	\$ 0	\$ 0
00223	El Hogar	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,122,910	\$ 0	\$ 0
00224	Vad Clinic	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,683,424	\$ 0	\$ 0
00225	Terkerisha	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,128,530	\$ 0	\$ 0
00226	Turning Point	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,962,446	\$ 0	\$ 0
00227	Visions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,229,663	\$ 0	\$ 0
00273	Edgewood Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 231,851	\$ 0	\$ 0
00360	TLCs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 884,780	\$ 0	\$ 0
00364	Sutter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,114,762	\$ 0	\$ 0
00365	Volunteer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 179,685	\$ 0	\$ 0
00366	Nihous	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 850,704	\$ 0	\$ 0
00461	Summit view	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,608	\$ 0	\$ 0
00512	River Oak	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,574,225	\$ 0	\$ 0
00521	AFTER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,887,220	\$ 0	\$ 0
00522	Child & Family	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,146,459	\$ 0	\$ 0
00523	Sacto's Child Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,735,165	\$ 0	\$ 0
00541	Chans Youth Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,007	\$ 0	\$ 0
00545	La Familia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 940,308	\$ 0	\$ 0
00552	San Juan USD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,730,078	\$ 0	\$ 0
00628	Catholic Social	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,653	\$ 0	\$ 0
00664	Jewish Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,132	\$ 0	\$ 0
00665	Family Service Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 557,548	\$ 0	\$ 0
00735	Cross Creek	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 763,557	\$ 0	\$ 0
00767	UCD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,804,163	\$ 0	\$ 0
00923	Standford Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,998,623	\$ 0	\$ 0
1000	Another Choice	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 253,790	\$ 0	\$ 0
01001	Sacto Black AL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77,018	\$ 0	\$ 0
00999	Galt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,471	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,728,895	\$ 0	\$ 0

SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	85,441,980	(3,666,487)	81,775,493
(2) Total SD/MC Claims	86,094,698	0	86,094,698
(3) Percent % (Line 1/Line 2)	99.24%	-4.26%	94.98%
(4) EPSDT Claims	64,345,634	0	64,345,634
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	63,856,607	(2,739,070)	61,117,537
(6) Cost Settled Baseline for EPSDT	2,194,722	0	2,194,722
(7) Net Cost Settlement Amount (Line 5 - Line 6)	61,661,885	(2,739,070)	58,922,815
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	29,943,011	(1,330,091)	28,612,919
(8a) FY 2001-02 EPSDT settlement	23,825,165	(628,499)	23,196,666
(8b) Annual Local Growth (L. 8 - 8a)	6,117,846	(701,593)	5,416,253
(9) County Match 10% of Local Growth (8b x 10%)	611,785	(70,159)	541,625
(10) Net cost settlement amount (L. 8 - 9)	29,331,226	(1,259,932)	28,071,294
(11) SGF Distribution (Settled and Audited)	29,331,226	0	29,331,226
(12) SGF Due (State)	0	(1,259,932)	(1,259,932)
			(To Sch. 1)

Source:

(1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)

(2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)

(4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary

(6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase

(7) Settlement amount prior to 10% match calculation (8) - (9)

(11) SGF gross distribution (See DMH letter dated May 20, 2005 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants

(12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	A	SALARIES AND BENEFITS To adjust salaries and benefits to agree with the County's general ledger. CMS Pub 15-1, Section 2304	\$ 27,898,573	\$ 34,817	\$ 27,933,390
2	MH 1960	1	B	OTHER MENTAL HEALTH EXPENDITURES To adjust other mental health expenditures to agree with the County's general ledger. CMS Pub 15-1, Section 2304	\$ 122,756,605	\$ 1,907,012	\$ 124,663,617
3	MH 1960	3	C	TOTAL MENTAL HEALTH EXPENDITURES To adjust reported expenses to reflect adjustment numbers 1 and 2. CMS Pub 15-1, Section 2304	\$ 150,655,178	\$ 1,941,829	\$ 152,597,007
4	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust Payments To Contract Providers to agree with the County's record. CMS Pub 15-1, Section 2304	\$ (96,746,773)	\$ (2,013,406)	\$ (98,760,179)
5	MH 1960	4	C	OTHER ADJUSTMENTS To include the Calwork costs to agree with County record. CMS Pub 15-1, Section 2304	\$ 0	\$ 3,188,261	\$ 3,188,261 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	4	C	OTHER ADJUSTMENTS To include the MIOCR Grant expenses to agree with the County's record. CMS Pub 15-1, Section 2304	** \$ 3,188,261	\$ 1,025,024	\$ 4,213,285 *
7	MH 1960	4	C	OTHER ADJUSTMENTS To include the DRC/NAC Probation Grant expenses to agree with the County's record. CMS Pub 15-1, Section 2304	** \$ 4,213,285	\$ 191,388	\$ 4,404,673 *
8	MH 1960	4	C	OTHER ADJUSTMENTS To adjust lease property use charge to agree with the County's records. CMS Pub 15-1, Section 2304	** \$ 4,404,673	\$ (95,478)	\$ 4,309,195 *
9	MH 1960	4	C	OTHER ADJUSTMENTS To disallow Self-Insurance costs for worker compensation as it did not meet the requirements of CMS Pub. 15-1 Sec. 2162.7. Administrative Costs \$ (23,488) Direct Costs (338,998) Total: \$ (362,486)	** \$ 4,309,195	\$ (362,486)	\$ 3,946,709 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
10	MH 1960	4	C	OTHER ADJUSTMENTS To include actual claim payments for worker compensation in lieu of Self-Insurance contributions. Administrative Costs \$ 25,622 Direct Costs 562,050 Total: \$ 587,672 CMS PUB. 15-1 SEC. 2162.7	** \$ 3,946,709	\$ 587,672	\$ 4,534,381 *
11	MH 1960	4	C	OTHER ADJUSTMENTS To adjust County Facility use charge to agree with the County's records. CMS PUB. 15-1 SEC. 2162.7, 2304	** \$ 4,534,381	\$ (28,119)	\$ 4,506,262 *
12	MH 1960	4	C	OTHER ADJUSTMENTS To adjust administrative salaries to agree with the County's records. CMS Pub 15-1, Section 2304	** \$ 4,506,262	\$ (881,393)	\$ 3,624,869 *
13	MH 1960	4	C	OTHER ADJUSTMENTS To adjust MAA costs to agree with the County's records. CMS Pub 15-1, Section 2304	** \$ 3,624,869	\$ (51,399)	\$ 3,573,470
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
14	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust expenses to reflect adjustment numbers 3 through 13.	\$ 48,516,915	\$ 3,501,893	\$ 52,018,808 *
15	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Pharmacy charges to Providers to agree with the County's record. CMS PUB. 15-1 SEC. 2304	** \$ 52,018,808	\$ (1,988,342)	\$ 50,030,466 *
16	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Provider Incentive costs to agree with the County's record. CMS PUB. 15-1 SEC. 2304	** \$ 50,030,466	\$ (124,665)	\$ 49,905,801 *
17	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust State Hospital and Manage Care Offset to agree with the County's record. CMS PUB. 15-1 SEC. 2304	** \$ 49,905,801	\$ (41,952)	\$ 49,863,849 *
18	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust A-87 cost to agree with the formally approved Countywide Cost Allocation Plan report dated October 2, 2002. CMS PUB. 15-1 SEC. 2304, DMH Letter 90-03	** \$ 49,863,849	\$ 811,286	\$ 50,675,135 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
19	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust Department Overhead costs to agree with the County's record and proper cost finding method. CMS PUB. 15-1 SEC. 2304, 2300	** \$ 50,675,135	\$ (76,011)	\$ 50,599,124
20	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 2,984,441	\$ (2,984,441)	\$ 0
Info. 21	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	\$ 0	0
Info. 21	MH 1960	11	C	NON SD/MC ADMINISTRATION	1,212,199	\$ (1,212,199)	0
Info. 21	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 4,196,640</u>		<u>\$ 4,196,640</u>
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
22	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs to reflect adjustment number 19.	** \$ 4,196,640	\$ (76,011)	\$ 4,120,629
23	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 4,120,629	\$ 1,166,839	\$ 5,287,468
24	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reclassify Leased Prop User Charge to Administrative Costs from Direct Services for proper cost finding method. CMS PUB. 15-1 SEC. 2304, 2300	\$ 42,667,330	\$ (1,166,839)	\$ 41,500,491
25	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 5,287,468	\$ (89,968)	\$ 5,197,500
26	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reclassify Administrative Costs to MAA Program to agree with the County's record and proper cost finding method. CMS PUB. 15-1 SEC. 2304, 2300	** \$ 41,500,491	\$ 89,968	\$ 41,590,459
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
27	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 5,197,500	\$ 3,141,811	\$ 8,339,311 *
28	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 41,590,459	\$ (3,141,811)	\$ 38,448,648 *
				To reclassify Department Overhead to Administrative costs to agree with the County's record and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
29	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 8,339,311	\$ 79,500	\$ 8,418,811 *
30	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 38,448,648	\$ (79,500)	\$ 38,369,148 *
				To reclassify Agency Overhead to Administrative costs to agree with the County's records and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
31	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 8,418,811	\$ 274,113	\$ 8,692,924 *
32	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 38,369,148	\$ (274,113)	\$ 38,095,035 *
				To reclassify liability insurance to Administrative to agree with the County's record and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
33	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 8,692,924	\$ 770,979	\$ 9,463,903 *
34	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 38,095,035	\$ (770,979)	\$ 37,324,056 *
				To reclassify liability insurance to Administrative to agree with the County's record and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
35	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 9,463,903	\$ (23,488)	\$ 9,440,415 *
36	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 37,324,056	\$ (338,998)	\$ 36,985,058 *
				To reflect the distribution of adjustment number 9 under the Self-Insurance Premium program.			
				CMS PUB. 15-1 SEC. 2162.7			
37	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 9,440,415	\$ 25,622	\$ 9,466,037 *
38	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 36,985,058	\$ 562,050	\$ 37,547,108 *
				To reflect the distribution of adjustment number 10.			
				CMS PUB. 15-1 SEC. 2162.7			
39	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 9,466,037	\$ 109,501	\$ 9,575,538 *
40	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 37,547,108	\$ (109,501)	\$ 37,437,607 *
				To reclassify MAA costs to Administrative to agree with the County's record and proper cost finding method.			
				CMS PUB. 15-1 SEC. 2304, 2300			
41	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 9,575,538	\$ (881,393)	\$ 8,694,145 *
				To adjust administrative costs to reflect adjustment number 12.			
42	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 8,694,145	\$ (95,478)	\$ 8,598,667 *
				To adjust administrative costs to reflect adjustment number 8.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
43	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 8,598,667	\$ 811,286	\$ 9,409,953 *
				To adjust administrative costs to reflect adjustment number 18.			
44	MH1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 9,409,953	\$ (28,119)	\$ 9,381,834 *
				To adjust administrative costs to reflect adjustment number 11.			
45	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 5,076,530	\$ 5,076,530
46	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	15,403	15,403
47	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	4,289,901	4,289,901
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>9,381,834</u>		\$ <u>9,381,834</u>
				To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on unduplicated percentage of Medi-Cal recipients in the population.			
48	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 1,110,654	\$ (1,110,654)	\$ 0 *
49	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	542,291	(542,291)	0 *
Info	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	0	0	0 *
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>1,652,945</u>		\$ <u>1,652,945</u> *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustment to utilization review costs.			
50	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 1,652,945	(426,746)	\$ 1,226,199 *
52	MH1960	17	C	RESEARCH AND EVALUATION	\$ 0	426,746	426,746
				To reclassify utilization review costs to research and valuation costs to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304, 2300			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
53	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 523,673	\$ 408,276
54	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	255,690	328,547
55	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	873,582	489,376
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>1,226,199</u>		\$ <u>1,226,199</u>
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unduplicated percentage of Medi-Cal population.			
				ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE			
56	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	14,959,212	1,204,960	16,164,172 *
57	MH 1964	4	A	DAY SERVICES (MODE 10)	5,939,757	237,386	6,177,143
58	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)	17,331,587	(7,243,906)	10,087,681 *
Info	TOTAL			TOTAL	\$ <u>38,230,556</u>	\$ <u>(5,801,560)</u>	\$ <u>32,428,996</u>
				To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on SMA's.			
59	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	** 16,164,172	1,721,847	17,886,019
				To include direct costs associated with Mode 5 service function (SF) 20.			
60	MH 1964	5	A	OUTPATIENT SERVICES	** 10,087,681	238,609	10,326,290
				To include program II costs to agree with the County's record.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
61	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 5-ALL OTHER)	\$ 38,230,556	\$ (20,344,537)	\$ 17,886,019
62	MH 1964	4	A	DAY SERVICES (MODE 10)	5,939,757	237,386	6,177,143
63	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	17,728,667	(7,402,377)	10,326,290
64	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	1	1,586,708	1,586,709 *
65	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	3,342,169	(1,924,464)	1,417,705 *
66	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	697,524	1,472,955	2,170,479
67	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 65,938,674	\$ (26,374,328)	\$ 39,564,346
				To reflect the distribution of adjustments number 3 through 19.			
68	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	** \$ 1,586,709	\$ 71,918	\$ 1,658,627
69	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	** \$ 1,417,705	\$ (71,918)	\$ 1,345,787
				To reclassify MAA costs to Outreach to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>MODE SF</u>			
70	MH1966	3	B	FFS 15-31	\$ 29,805	\$ (29,805)	\$ 0
71	MH1966	3	C	FFS 15-39	2,338	(2,338)	0
72	MH1966	3	D	FFS 15-41	102,485	(102,485)	0
73	MH1966	3	E	FFS 15-49	156,140	(156,140)	0
74	MH1966	3	F	FFS 15-69	5,307	(5,307)	0
Info.				TOTAL	\$ 296,075		\$ 296,075 *
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
75	MH1966	3	B	FFS PSYCHIATRIST 15-38	\$ 0	\$ 17,165	\$ 17,165
76	MH1966	3	C	FFS PSYCHIATRIST 15-49	0	88,920	88,920
77	MH1966	3	D	FFS PSYCHIATRIST 15-69	0	2,893	2,893
78	MH1966	3	E	FFS PSYCHOLOGIST 15-31	0	899	899
79	MH1966	3	F	FFS PSYCHOLOGIST 15-41	0	1,505	1,505
80	MH1966	3	G	FFS LCSW 15-42	0	1,804	1,804
81	MH1966	3	H	FFS MFCC 15-43	0	5,066	5,066
				TOTAL	** \$ 296,075	\$	\$ 118,252
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
82	MH1966	3	I	ASO 15-31	\$ 8,395	\$ 1,363	\$ 9,758
83	MH1966	3	J	ASO 15-41	89,099	17,606	106,705
84	MH1966	3	K	ASO 15-60	3,511	383	3,894
Info.				TOTAL	\$ 101,005	\$ 19,352	\$ 120,357
				To adjust ASO costs to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
85	MH1966	3	B	FFS PSYCHIATRIST 15-38	\$ 0	\$ 1.09	\$ 1.09
86	MH1966	3	C	FFS PSYCHIATRIST 15-49	0	0.86	0.86
87	MH1966	3	D	FFS PSYCHIATRIST 15-69	0	1.10	1.10
88	MH1966	3	E	FFS PSYCHOLOGIST 15-31	0	1.07	1.07
89	MH1966	3	F	FFS PSYCHOLOGIST 15-41	0	0.86	0.86
90	MH1966	3	G	FFS LCSW 15-42	0	0.82	0.82
91	MH1966	3	H	FFS MFCC 15-43	0	0.82	0.82
				To adjust the cost per unit of the FFS expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
92	MH1966	3	I	ASO 15-31	0.91	0.16	1.07
93	MH1966	3	J	ASO 15-41	0.73	0.13	0.86
94	MH1966	3	K	ASO 15-60	0.94	0.16	1.10
				To adjust the cost per unit of the ASO expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
95	MH 1966A	2	B	TOTAL UNITS-MODE 05-20	35,869	(1)	35,868
96	MH 1966A	2	B	TOTAL UNITS-MODE 10-20	75,301	(3)	75,298
97	MH 1966A	2	C	TOTAL UNITS-MODE 10-91	393	0	393
98	MH 1966A	2	D	TOTAL UNITS-MODE 10-95	1,918	0	1,918
99	MH 1966A	2	B	TOTAL UNITS-MODE 15-02	943,449	(6,972)	936,477
100	MH 1966A	2	C	TOTAL UNITS-MODE 15-30	2,350,834	98,494	2,449,328
101	MH 1966A	2	D	TOTAL UNITS-MODE 15-60	608,720	77,050	685,770
102	MH 1966A	2	E	TOTAL UNITS-MODE 15-70	138,191	(2,121)	136,070
Info.				TOTAL	<u>4,154,675</u>	<u>166,447</u>	<u>4,321,122</u>
				To adjust Total units under program I to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
103	MH 1966A	2	B	TOTAL UNITS-MODE 15-31 FFS	14,760	(14,760)	0 *
104	MH 1966A	2	C	TOTAL UNITS-MODE 15-39 FFS	720	(720)	0 *
105	MH 1966A	2	D	TOTAL UNITS-MODE 15-41 FFS	8,650	(8,650)	0 *
106	MH 1966A	2	E	TOTAL UNITS-MODE 15-49 FFS	93,295	(93,295)	0 *
107	MH 1966A	2	F	TOTAL UNITS-MODE 15-69 FFS	2,465	(2,465)	0 *
Info.				TOTAL	<u>119,890</u>		<u>119,890</u> *
				To eliminate the reported Fee For Services (FFS) units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to FFS units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
108	MH1966	3	B	FFS PSYCHIATRIST 15-38 **	0	15,780	15,780
109	MH1966	3	C	FFS PSYCHIATRIST 15-49 **	0	103,395	103,395
110	MH1966	3	D	FFS PSYCHIATRIST 15-69 **	0	2,630	2,630
111	MH1966	3	E	FFS PSYCHOLOGIST 15-31 **	0	840	840
112	MH1966	3	F	FFS PSYCHOLOGIST 15-41 **	0	1,750	1,750
113	MH1966	3	G	FFS LCSW 15-42 **	0	2,200	2,200
114	MH1966	3	H	FFS MFCC 15-43 **	0	6,160	6,160
115	MH1966	3	I	ASO 15-31	9,180	(60)	9,120
116	MH1966	3	J	ASO 15-41	121,225	2,850	124,075
117	MH1966	3	K	ASO 15-60	3,735	(195)	3,540
Info.				TOTAL **	<u>254,030</u>	<u>15,460</u>	<u>269,490</u>
				To reallocate Fee for Service units to each provider discipline and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
118	MH 1966	2	B	TOTAL UNITS - Mode 55, Service Function Code 01	188,088	(49,427)	138,661
119	MH 1966	2	C	TOTAL UNITS - Mode 55, Service Function Code 11	1,130,292	(297,025)	833,267
120	MH 1966	2	D	TOTAL UNITS - Mode 55, Service Function Code 21	877,563	(230,611)	646,952
121				TOTAL	<u>2,195,943</u>	<u>(577,063)</u>	<u>1,618,880</u>
				To adjust MAA total units to agree with Provider's records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
122	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 51.40%	788,004	(29,845)	758,159
123	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	0	138	138
124	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	<u>788,004</u>	<u>(29,707)</u>	<u>758,297</u> *
125	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 51.58%	2,567,435	(151,282)	2,416,153
126	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 51.58%	347	(29)	318
127	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	<u>2,567,782</u>	<u>(151,311)</u>	<u>2,416,471</u> *
				To adjust Medi-Cal and Medi/Medi units to agree with the State Department of Mental Health Summary of Approved Claims. Copies of working detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
128	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 758,297	1,985	760,282 *
129	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 2,416,471	(16,225)	2,400,246 *
				To adjust Medi-Cal plus Medi/Medi units to agree with the County's records.			
130	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 760,282	(16,147)	744,135 *
131	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 2,400,246	(25,103)	2,375,143 *
				To adjust Medi-Cal plus Medi/Medi units to reflect the lesser of the County records or the State Department of Mental Health Summary of Approved Claims.			
132	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 744,135	138	743,997 *
133	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 2,375,143	318	2,374,825 *
				To identify Medi/Medi units for settlement purposes.			
Info.	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS 51.40%	** 743,997	0	743,997
134	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS 51.58%	** 2,374,825	(4,215)	2,370,610
				To adjust Medi-Cal units to reflect calWork units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>			
135	MH 1966A	10	TOTAL	TOTAL REFUGEE ENHANCE UNITS 07/1/02 to 09/30/02	0	173	173 *
136	MH 1966A	10A	TOTAL	TOTAL REFUGEE ENHANCE UNITS 10/1/02 to 06/30/03	0	489	489 *
				To adjust Refugee Enhance units to agree with the State Department of Mental Health Summary of Approved Claims report.			
Info.	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03 **	7,442	0	7,442 *
137	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03 **	21,407	6,949	28,356 *
				To adjust Healthy Family units to agree with the State Department of Mental Health Summary of Approved Claims report.			
Info.	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03 **	7,442	0	7,442 *
138	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03 **	28,356	(6,949)	21,407 *
				To adjust Healthy Family units to agree with County records.			
Info.	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03 **	7,442	0	7,442
Info.	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03 **	21,407	0	21,407
				To adjust Healthy Family units to the lesser of the DMH Summary of Approved Claims or the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
139	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 51.40%	9,469,311	109,227	9,578,538
Info.	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 51.40%	0	0	0
Info.	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	<u>9,469,311</u>	<u>109,227</u>	<u>9,578,538</u> *
140	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 51.58%	30,565,592	3,114	30,568,706
Info.	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 51.58%	0	0	0
Info.	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	<u>30,565,592</u>	<u>3,114</u>	<u>30,568,706</u> *
				To adjust Medi-Cal and Medi/Medi units to agree with the State Department of Mental Health Summary of Approved Claims. Copies of working detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
141	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 9,578,538	(109,227)	9,469,311 *
142	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 30,568,706	224,320	30,793,026 *
				To adjust Medi-Cal plus Medi/Medi units to agree with the County's records.			
143	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 9,469,311	(10,020)	9,459,291 *
144	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 30,793,026	(435,852)	30,357,174 *
				To adjust Medi-Cal plus Medi/Medi units to reflect the lower of the Cost Report or the State Department of Mental Health Summary of Approved Claims.			
145	MH 1966A	8 + 9	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.40%	** 9,459,291	0	9,459,291
146	MH 1966A	8A + 9A	Total	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 51.58%	** 30,357,174	(4,322)	30,352,852
				To adjust Medi-Cal units to reflect TBS overbilling units to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00037	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
147	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03	56,821	(1,986)	54,835 *
148	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03	149,145	37,556	186,701 *
				To adjust Healthy Family units to agree with the State Department of Mental Health Summary of Approved Claims report.			
149	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03 **	54,835	52	54,887 *
150	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03 **	186,701	(29,368)	157,333 *
				To adjust Healthy Family units to agree with provider records.			
Info.	MH 1966A	11	TOTAL	TOTAL HEALTHY FAMILY UNITS 07/1/02 to 09/30/03 **	54,887	0	54,887
151	MH 1966A	11A	TOTAL	TOTAL HEALTHY FAMILY UNITS 10/1/02 to 06/30/03 **	157,333	(1,158)	156,175
				To adjust Healthy Family units to the lesser of the DMH Summary of Approved Claims or the County records.			
				<u>ADJUSTMENT TO REPORTED MAA MEDI-CAL ELIGIBILITY FACTOR</u>			
152	MH 1968	33	B	MEDI-CAL ELIGIBILITY FACTOR	71.15%	-11.06%	60.09%
153	MH 1968	33	C	MEDI-CAL ELIGIBILITY FACTOR	71.15%	-11.06%	60.09%
				To adjust the MAA Medi-Cal Eligibility Factor percentage to agree with unduplicated count ratio in accordance with the County's approved MAA plan.			
				DHS PPL No. 01-006A, CMS PUB. 15-1, Sec. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00037	159	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED</u> <u>SHORT-DOYLE /MEDI-CAL SETTLEMENT</u>			
154	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers costs and SD/MC units of service/time.	\$ 74,294,527	\$ (565,632)	\$ 73,728,895
155	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 9,799,839	\$ (2,134,799)	\$ 7,665,040
156	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	45,347	7,109	52,456
157	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	38,242,673	(433,469)	37,809,204
158	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	235,062	6,781	241,843
Info.					\$ <u>48,322,921</u>	\$ <u>(2,554,378)</u>	\$ <u>45,768,544</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units for the County and Contract Providers			
159	Sch. 4			EPSDT - SGF To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.	\$ 29,331,226	\$ (1,259,932)	\$ 28,071,294
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

FINDING 1 – MAA EXPENSES DID NOT TIE TO SUPPORTING DOCUMENTATION

Our examination disclosed that the County's reported Medi-Cal Administrative Activities (MAA) costs of \$3,342,169 did not tie to County's supporting documentation. County identified total MAA salaries of \$3,393,568. A variance of \$51,399 cannot be accounted for.

County's revised schedules furnished to the Department identified MAA costs in the amount of \$1,055,779. This amount was calculated based on 4.9168% of FTE applicable to MAA program applied to MAA salaries, Services and Supplies, and Administrative Overhead.

Due to time constraint, accepted the ratio applied to Services and Supplies and Administrative costs. However, MAA salaries were adjusted to reflect the actual staff time in accordance with the County's approved MAA plan. The audited MAA cost was adjusted to \$1,360,216.

Further testing revealed that three MAA staffs' classifications whose salaries were claimed by the County under the MAA program were not found on the County's MAA plan. These positions are: ASOII, Human Services Manager Range B, and Human Services Program Planner Range B. Thus, total \$71,918 claimed MAA salaries were reclassified to Outreach. In addition, it also revealed that 5 out of 46 staffs' salaries were already classified under the cost categories of Administration and Utilization Review. Thus, these salaries were excluded from calculating the MAA costs.

MAA Percentage

Our examination disclosed that the County's approved MAA plan disclosed the following:

"The Medi-Cal percentage is determined by the percentage of Medi-Cal clients to total clients served in the Sacramento County Mental Health System. Sacramento captures this data on the CATS (Client Activity Tracking System). Cost center summaries are pulled for the billing system. The "POE Units" (eligible clients) is divided by the "Units of Billing" (all clients) to calculate the percentage."

In addition, County also checked the box indicating "Countywide Medi-Cal Average" as the methodology approved in calculating the Medi-Cal Discount.

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

Further discussion with the County and Department staff allowed the County to use the actual ratio. However, the County's reported ratio of 71.15% was based on unduplicated count methodology using "open cases". An "open case" pertains to clients who received treatment services only. Due to time constraint, the County agreed to accept DMH Statistic & Data Analysis Unit ratio 60.09%.

MAA Units

The County reported 2,195,943 units applicable to the MAA program. However, working papers provided by the County supported only total units of 1,618,880.

The audited units also reflected adjustments to the service functions of the MAA program.

AUDIT AUTHORITY

Code of Federal Regulation (CFR) Section 413.13;
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304;
Fiscal Year 2002-03 Cost Report Instruction Manual Cost & Financial Report;
California Code of Regulations (CCR), Title 9, Section 640;
Department of Health Services PPL Number 01-006A

RECOMMENDATION

We recommend that the County follow instructions per the DMH Letter No. 03-05, Cost Report Policy dated October 3, 2003. Under Section II J, when reporting the MAA program costs. This section states, in part:

"Costs for MAA activities must be actual cost and therefore must be directly allocated."

In addition, under the cost report instruction, MAA costs reported in the cost report must be based on actual staff time captured at the service function level. The County must ensure that only approved classifications per MAA plan are able to claim for MAA costs. In addition, the County should also ensure that staffs' salaries and benefits were properly classified to avoid duplicated reported under Administration, Utilization, and Medical Administrative Activities.

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

AUDITEE'S RESPONSE

We concur with this recommendation.

MAA Costs for Fiscal Years 2003/04 & 2004/05 will require recalculation based upon the recommendations above during subsequent Cost Report Audits. At the conclusion of the 2004/05 Fiscal Year, the County of Sacramento ceased claiming MAA.

FINDING 2 – ADMINISTRATIVE COSTS

Our examination disclosed that the County's distribution of its administrative costs was based on unduplicated client count method. The County's reported ratio of 71.12% did not tie to County's working papers supporting a ratio of 47.15%. This ratio was calculated using 4,944 Medi-Cal clients over 10,484 total clients. Due to time constraint, the ratio was accepted as reported.

Subsequent to the exit conference on April 9, 2008, County submitted a revised working paper supporting the ratio of 71.15%. This ratio was calculated using 7,453 Medi-Cal clients over 10,474 total clients. Further review disclosed this ratio included Medi-Cal clients who received treatment services from Non Medi-Cal providers. The Department tested 11 Medi-Cal clients who received treatment services from 11 Non Medi-Cal providers. The County was unable to provide documentation justifying the services of Non Medi-Cal providers and confirming the status of the Medi-Cal clients. Thus, the ratio was adjusted to 60.09% using the Department's DMH Statistic & Data Analysis Unit data identifying the following statistics of 18,324 Medi-Cal clients and 30,495 total clients. This ratio was accepted by the County.

Furthermore, County's reported Administrative costs in the amount of \$4,196,640 were adjusted to \$9,381,834. During review of the County's administrative costs, it revealed that the County reported Lease property use charges and County facility use charges under treatment. As such, these accounts are administrative in nature; and should be reclassified to administrative costs. In addition, the County also reported Insurance liability, Department overhead allocation, and Agency overhead allocation costs under treatment. These costs were properly reclassified under as administrative cost.

AUDIT AUTHORITY

Fiscal Year 2002/03 Cost Report Instructions
California Code Regulations, Title 9, Section 640
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304;

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

RECOMMENDATION

We also recommend that the County exercise due care in the preparation of the cost report to assure the accuracy of reported costs in properly classifying administrative and treatment costs.

AUDITEE'S RESPONSE

Our current MH Client Tracking System is nearly 20 years old and requires significant resources to maintain and retrieve accurate reports. This database is scheduled to be replaced in 2009.

Also, the FY 2002/03 Cost Report was completed by a brand new county employee with a small degree of training.

The above recommendations will be implemented with the submission of the FY 2007/08 Cost Report (since reports for previous periods have already been submitted).

FINDING 3 – UTILIZATION REVIEW COSTS

During the examination of total utilization review costs of \$1,652,945 disclosed that included Research and Valuation (R & V) costs in amount of \$426,748. Thus, this R & V cost was excluded from the total utilization review costs and properly reclassified as Research and Evaluation costs under line 17 of the Form MH 1960 of the cost report. The total audited utilization review (UR) cost was adjusted to \$1,226,199 (\$1,652,945-\$426,746).

Further review also disclosed that the County did not allocate UR costs to Non-Short-Doyle Medi-Cal (SD/MC) UR. County reported 67% Skilled Professional Medi-Cal Personnel (SPMP) and 33% Other SD/MC UR. However, County working paper did not support these ratios.

Adjustments apportioning utilization review costs between SPMP, Other SD/MC and Non-SD/MC were made using unduplicated clients method with the audited ratio 60.09%.

AUDIT AUTHORITY:

DMH Letter 94-01, 94-09
Fiscal Year 2002-03 Cost Report Instructions

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

RECOMMENDATION:

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

AUDITEE'S RESPONSE

We concur with this recommendation.

The FY 2002/03 Cost Report was completed by a brand new county employee with a small degree of training.

FINDING 4 – PHASE II CONSOLIDATION COSTS

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Phase II Manage Care Funds by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), and Marriage Family Child Counselor (MFCC) and corrected the appropriate cost per unit applicable to each discipline.

AUDIT AUTHORITY:

Fiscal Year 2002/03 Cost Report Instructions Manual
California Code Regulations, Title 9, Section 640
State DMH letter dated December 23, 1998
DMH Information Notice 97-15
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304;

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

RECOMMENDATION:

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. In order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties, the total units of time should be capture for each discipline. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers for a particular discipline or provider number.

AUDITEE'S RESPONSE

We concur with this recommendation (although the financial impact is zero).

The above recommendations will be implemented with the submission of the FY 2007/08 Cost Report (since reports for previous periods have already been submitted).

FINDING 5 – PUBLISHED CHARGE RATES

Our examination revealed that the County's published charge rates as shown on the cost report is identical to the scheduled maximum allowable (SMA) rates allowed under the Short-Doyle Medi-Cal program. County staff indicated that the County did not establish published charge rates for their treatment programs. Rather, the SMA rates were used by the County as their published charge rates.

In accordance with Section 405.503 (a) of Title 42 of the Code of Federal Regulations defines published charges as follows:

“Published Charges are usual and customary charges prevalent in the public mental health sector that are used to bill the general public, insurers, and other non-Title XIX payers.

Section 413.13 of Title 42 of the Code of Federal Regulations defines customary charges as follows:

“413.13. (a) Definitions. As used in this section-
Customary charges mean the regular rate that providers charge both beneficiaries and other paying patients for the services furnished to them.”

**SACRAMENTO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

Additional definitions can be found under Provider Reimbursement Manual – Chapter 26 states, in part:

“Definitions. “Customary charges” are the regular rates for various services furnished to Medicare beneficiaries and charged consistently to most patients liable for such charges”

In the absence of published charges, it could result in audit exceptions in the future and disallowance of substantial federal financial participation funding which otherwise would be reimbursable under the Medi-Cal program.

AUDIT AUTHORITY:

Code of Federal Regulation (CFR) Section 413.13;
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Sections 2304 & 2604.3;
Fiscal Year 2002-03 Cost Report Instruction Manual Cost & Financial Report;
California Code of Regulations (CCR), Title 9, Section 640

RECOMMENDATION:

We recommend that the County follow the cost report instructions and applicable regulatory requirements. The County must ensure that all records utilized in the preparation of the SD/MC cost report be properly kept and readily available for review.

The lack of compliance with these provisions could result in audit exceptions in the future.

AUDITEE’S RESPONSE

It continues to be our understanding that the Published Charge information on the MH 1901 Schedule A requires population for the DMH template to calculate regardless if we do / do not incur these charges.

We respectfully disagree with this finding.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (10/04)

Fiscal Year 2002-2003

County: Sacramento
County Code: 34

Legal Entity: Sacramento County MH		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	27,933,390	124,663,617	152,597,007
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(98,760,179)	(98,760,179)
4	Other Adjustments (Provide Detail)		3,573,470	3,573,470
5	Total Costs Before Medi-Cal Adjustments	27,933,390	29,476,908	57,410,298
6	Medi-Cal Adjustments from MH 1961			(6,811,174)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			50,599,124
Administrative Costs (County Only)				
9	SD/MC Administration			5,076,530
10	Healthy Families Administration			15,403
11	Non-SD/MC Administration			4,289,901
12	Total Administrative Costs			9,381,834
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			408,276
14	Other SD/MC Utilization Review			328,547
15	Non-SD/MC Utilization Review			489,376
16	Total Utilization Review Costs			1,226,199
17	Research and Evaluation (County Only)			426,746
18	Mode Costs (Direct Service and MAA)			39,564,345
19	Total Costs - Lines 9 through 18			50,599,124

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (10/04)

Fiscal Year 2002-2003

County: Sacramento

County Code: 34

Legal Entity: Sacramento County MH		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Adjustments
1	State Hospital / Managed Care Offset		(5,085,611)	(5,085,611)
2	Pharmacy Charges to Providers		(305,879)	(305,879)
3				
4	Audit Adjustments:			
5	To adjust State Hospital / Managed Care Offset to		(41,952)	(41,952)
6	agree with County records			
7	To adjust Pharmacy Charges to Providers to agree		(1,586,121)	(1,586,121)
8	with County records			
9	To adjust Provider incentives to agree with Cnty records		(124,665)	(124,665)
10	To include A-87 costs to agree with A-87Plan		811,286	811,286
11	To adjust Pharmacy Supplies to agree with		(402,221)	(402,221)
12	County records			
13	To adjust Department Overhead to agree with		(76,011)	(76,011)
14	County records			
15				
16				
17				
18				
19				
20	Total Adjustments		(6,811,174)	(6,811,174)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: Sacramento
 County Code: 34

Legal Entity: Sacramento County MH		A
Legal Entity Number: 00034		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	39,564,345
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	17,886,019
4	Day Services (Mode 10)	6,177,143
5	Outpatient Services (Mode 15 Program 1 + Program 2)	10,326,290
6	Outreach Services (Mode 45)	1,658,627
7	Medi-Cal Administrative Activities (Mode 55)	1,345,787
8	Support Services (Mode 60)	2,170,479
9	Total - Lines 2 through 8	39,564,345

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: Sacramento County Code: 34			CR						
Legal Entity: Sacramento County MH			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 05 - Other 24 Hour Services (All Other SFC)				Function	Function	Function	Function	Function	Function
				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			35,868					
3	Gross Cost		17,886,019	17,886,019					
4	Cost per Unit			498.66					
5	SMA per Unit			473.85					
6	Published Charge per Unit			473.85					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02							
8A		10/01/02 - 06/30/03							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							
12		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			35,868					
13	Medi-Cal Costs	07/01/02 - 09/30/02							
13A		10/01/02 - 06/30/03							
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02							
14A		10/01/02 - 06/30/03							
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		17,886,019	17,886,019					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: Sacramento
County Code: 34

Legal Entity: Sacramento County MH		A	CR	CR	CR			
Legal Entity Number: 00034			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			20	91	95			
1	Allocation Percentage	100.00%	96.15%	0.45%	3.40%			
2	Total Units		75,298	393	1,918			
3	Gross Cost	6,177,143	5,939,541	27,573	210,029			
4	Cost per Unit		78.88	70.16	109.50			
5	SMA per Unit		82.94	73.77	115.14			
6	Published Charge per Unit		82.94	73.77	115.14			
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	14	15	238			
8A		10/01/02 - 06/30/03	9,695	169	950			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02	138					
9A		10/01/02 - 06/30/03	318					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		17	18			
11A		10/01/02 - 06/30/03		11				
12	Non-Medi-Cal Units		65,133	181	712			
13	Medi-Cal Costs	07/01/02 - 09/30/02	28,219	1,104	1,052	26,062		
13A		10/01/02 - 06/30/03	880,632	764,746	11,857	104,029		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	29,671	1,161	1,107	27,403		
14A		10/01/02 - 06/30/03	925,953	804,103	12,467	109,383		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	29,671	1,161	1,107	27,403		
15A		10/01/02 - 06/30/03	925,953	804,103	12,467	109,383		
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	10,886	10,886				
17A		10/01/02 - 06/30/03	25,084	25,084				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	11,446	11,446				
18A		10/01/02 - 06/30/03	26,375	26,375				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	11,446	11,446				
19A		10/01/02 - 06/30/03	26,375	26,375				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02	3,164	1,193	1,971			
29A		10/01/02 - 06/30/03	772	772				
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	3,827	1,254	2,073			
30A		10/01/02 - 06/30/03	811	811				
31	Healthy Families Published Charges	07/01/02 - 09/30/02	3,827	1,254	2,073			
31A		10/01/02 - 06/30/03	811	811				
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		5,228,887	5,137,721	12,699	77,967		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
 MH 1966A (10/04)

DEPARTMENT OF MENTAL HEALTH
 PAGE 1 OF 1
 Fiscal Year 2002-2003

County: Sacramento County Code: 34			CR		CR	CR	CR		
Legal Entity: Sacramento County MH			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				02	30	60	70		
1	Allocation Percentage		100.00%	15.63%	52.65%	27.35%	4.37%		
2	Total Units			936,477	2,449,328	685,770	136,070		
3	Gross Cost		10,087,681	1,576,434	5,311,133	2,758,826	441,288		
4	Cost per Unit			1.68	2.17	4.02	3.24		
5	SMA per Unit			1.77	2.28	4.23	3.41		
6	Published Charge per Unit			1.77	2.28	4.23	3.41		
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/02 - 09/30/02		162,456	377,717	125,974	22,398		
		10/01/02 - 06/30/03		465,592	1,263,193	378,393	46,553		
9		07/01/02 - 09/30/02							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10		07/01/02 - 09/30/02							
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03							
10B									
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03			150	512			
11		07/01/02 - 09/30/02		1,920	5,306	181			
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		4,989	15,483	754	170		
12									
12	Non-Medi-Cal Units			301,520	787,479	179,956	66,949		
13									
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,671,943	273,473	819,043	506,788	72,639		
13A		10/01/02 - 06/30/03	5,196,111	783,762	2,739,113	1,522,260	150,976		
14		07/01/02 - 09/30/02	1,757,989	287,547	861,195	532,870	76,377		
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	5,463,526	824,098	2,880,080	1,600,602	158,746		
15		07/01/02 - 09/30/02	1,757,989	287,547	861,195	532,870	76,377		
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	5,463,526	824,098	2,880,080	1,600,602	158,746		
16		07/01/02 - 09/30/02							
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
17									
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18		07/01/02 - 09/30/02							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19		07/01/02 - 09/30/02							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20		07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
21									
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22		07/01/02 - 09/30/02							
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23		07/01/02 - 09/30/02							
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
24		07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
25									
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03	2,385		325	2,060			
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03	2,508		342	2,166			
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03	2,508		342	2,166			
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29									
29	Healthy Families Costs	07/01/02 - 09/30/02	15,466	3,232	11,506	728			
29A		10/01/02 - 06/30/03	45,556	8,398	33,573	3,033	551		
30		07/01/02 - 09/30/02	16,262	3,398	12,098	766			
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	47,901	8,831	35,301	3,189	580		
31		07/01/02 - 09/30/02	16,262	3,398	12,098	766			
31A	Healthy Families Published Charges	10/01/02 - 06/30/03	47,901	8,831	35,301	3,189	580		
32		07/01/02 - 09/30/02							
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03							
33									
33	Non-Medi-Cal Costs		3,156,219	507,569	1,707,573	723,956	217,122		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 2
Fiscal Year 2002-2003

County: Sacramento County Code: 34			MHS	MHS	MHS	MHS	MHS	MHS	
Legal Entity: Sacramento County MH			A	B	C	D	E	F	G
Legal Entity Number: 00034				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				38	49	69	31	41	42
1	Allocation Percentage		100.00%	7.19%	37.27%	1.21%	0.38%	0.63%	0.76%
2	Total Units			15,780	103,395	2,630	840	1,750	2,200
3	Gross Cost		238,609	17,165	88,920	2,893	899	1,505	1,804
4	Cost per Unit			1.09	0.86	1.10	1.07	0.86	0.82
5	SMA per Unit			2.28	2.28	4.23	2.28	2.28	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/02 - 09/30/02		3,360	20,665	270	180	500	600
		10/01/02 - 06/30/03		12,180	77,030	2,210	540	1,150	1,600
9									
9A	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
10									
10A	Enhanced SD/MC Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11									
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			240	5,700	150	120	100	
13									
13A	Medi-Cal Costs	07/01/02 - 09/30/02	48,903	3,655	17,772	297	193	430	492
		10/01/02 - 06/30/03	182,435	13,249	66,246	2,431	578	989	1,312
14									
14A	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	127,635	7,661	47,116	1,142	410	1,140	1,368
		10/01/02 - 06/30/03	479,754	27,770	175,628	9,348	1,231	2,622	3,648
15									
15A	Medi-Cal Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
16									
16A	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
18									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
19									
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
21									
21A	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
23									
23A	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
25									
25A	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27									
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28									
28A	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29									
29A	Healthy Families Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
30									
30A	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
31									
31A	Healthy Families Published Charges	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
32									
32A	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		7,271	261	4,902	165	128	86	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 2 OF 2
Fiscal Year 2002-2003County: Sacramento
County Code: 34

MHS ASO ASO ASO

Legal Entity: Sacramento County MH		H	I	J	K	L	M	N
Legal Entity Number: 00034		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
		43	31	41	60			
1	Allocation Percentage	2.12%	4.09%	44.72%	1.63%			
2	Total Units	6,160	9,120	124,075	3,540			
3	Gross Cost	5,066	9,758	106,705	3,894			
4	Cost per Unit	0.82	1.07	0.86	1.10			
5	SMA per Unit	2.28	2.28	2.28	4.23			
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	2,100	26,850	660			
8A		10/01/02 - 06/30/03	5,650	96,225	2,880			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units	510	420	1,000				
13	Medi-Cal Costs	07/01/02 - 09/30/02	2,247	23,091	726			
13A		10/01/02 - 06/30/03	4,647	7,062	3,168			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	4,788	61,218	2,792			
14A		10/01/02 - 06/30/03	12,882	15,048	219,393	12,182		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs	419	449	860	(9)			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: Sacramento		CR						
County Code: 34								
Legal Entity: Sacramento County MH		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		10					
3	Gross Cost	1,658,627	1,658,627					
4	Cost per Unit		165,862.70					
5	Non-Medi-Cal Units		10					
6	Non-Medi-Cal Costs	1,658,627	1,658,627					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: Sacramento
County Code: 34

		MAA	MAA	MAA			
Legal Entity: Sacramento County MH		A	B	C	D	E	G
Legal Entity Number: 00034			Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Mode Total	Function	Function	Function	Function	Function
			01	11	21		
1	Allocation Percentage	100.00%	8.57%	51.47%	39.96%		
2	Total Units		138,661	833,267	646,952		
3	Total Expenditures	1,345,787	115,270	692,701	537,816		
4	Cost per Unit		0.83	0.83	0.83		
5	Non-Medi-Cal Costs	491,099					

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

County Sacramento County Code: 34			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity: Sacramento County MH			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00034			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I - Col J)
			S F's 01-09	S. F.'s 11-19, 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02							28,219	1,671,943	1,700,162	48,903	1,749,065
1A		10/01/02 - 06/30/03							880,632	5,196,111	6,076,743	182,435	6,259,178
2	Medi-Cal SMA	07/01/02 - 09/30/02							29,671	1,757,989	1,787,660	127,635	1,915,295
2A		10/01/02 - 06/30/03							925,953	5,463,526	6,389,479	479,754	6,869,233
3	Medi-Cal P. C.	07/01/02 - 09/30/02							29,671	1,757,989	1,787,660		1,787,660
3A		10/01/02 - 06/30/03							925,953	5,463,526	6,389,479		6,389,479
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							28,219	1,671,943	1,700,162	48,903	1,749,065
5A		10/01/02 - 06/30/03							880,632	5,196,111	6,076,743	182,435	6,259,178
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02							10,886		10,886		10,886
6A		10/01/02 - 06/30/03							25,084		25,084		25,084
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02							11,446		11,446		11,446
7A		10/01/02 - 06/30/03							26,375		26,375		26,375
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02							11,446		11,446		11,446
8A		10/01/02 - 06/30/03							26,375		26,375		26,375
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/02 - 09/30/02							10,886		10,886		10,886
10A		10/01/02 - 06/30/03							25,084		25,084		25,084
11	Total SD/MC + Crossover Gross Reim	07/01/02 - 09/30/02							39,104	1,671,943	1,711,048	48,903	1,759,950
11A		10/01/02 - 06/30/03							905,716	5,196,111	6,101,827	182,435	6,284,262
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03								2,385	2,385		2,385
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03								2,508	2,508		2,508
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03								2,508	2,508		2,508
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							39,104	1,671,943	1,711,048	48,903	1,759,950
21A	(Excludes Refugees)	10/01/02 - 06/30/03							905,716	5,196,111	6,101,827	182,435	6,284,262
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03								2,385	2,385		2,385
23	Healthy Families Cost	07/01/02 - 09/30/02							3,164	15,466	18,630		18,630
23A		10/01/02 - 06/30/03							772	45,556	46,328		46,328
24	Healthy Families SMA	07/01/02 - 09/30/02							3,327	16,262	19,588		19,588
24A		10/01/02 - 06/30/03							811	47,901	48,712		48,712
25	Healthy Families P. C.	07/01/02 - 09/30/02							3,327	16,262	19,588		19,588
25A		10/01/02 - 06/30/03							811	47,901	48,712		48,712
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02							3,164	15,466	18,630		18,630
27A		10/01/02 - 06/30/03							772	45,556	46,328		46,328
Less: Patient and Other Payor Revenues													
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)		115,270	692,701	537,816	1,345,787							
33	Medi-Cal Eligibility Factor (Average)			60.09%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02	115,270	416,244	323,174	854,688			39,104	1,671,943	1,711,048	48,903	1,759,950
35A		10/01/02 - 06/30/03							905,716	5,196,111	6,101,827	182,435	6,284,262
36	Net Due - Enhanced SD/MC (Refugees)									2,385	2,385		2,385
37	Net Due - Healthy Families	07/01/02 - 09/30/02							3,164	15,466	18,630		18,630
37A		10/01/02 - 06/30/03							772	45,556	46,328		46,328
Amount Negotiated Rates Exceed Costs													
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

[illegible]